ANNEXURE B

AUDITED [CONSOLIDATED / STANDALONE] FINANCIAL STATEMENTS OF THE GROUP COMPANY FOR THE LAST THREE FINANCIAL YEARS

(Rs. in million except per share data)

Particulars	Financial Year 2026	Financial Year 2025	Financial Year 2024
Reserves (Excluding Revaluation Reserve)	7292.40	(-)5710.90	(-) 666.80
Sales	227134.00	56409.10	4.80
Profit/(Loss) after Tax	12983.20	(-) 4974.40	(-)118.40
Earnings per Share (Basic) (Face Value of Rs.10 each)	1.30	(-) 0.50	(-)0.02
Earnings per Share (Diluted) (Face Value of Rs.10 each)	1.30	(-) 0.550	(-)0.02
Net Asset Value	176203.60	140364.10	2463.67

Significant Notes by the auditors of JSW Vijayanagar Metallics Limited in relation to the above-mentioned financial statements: NIL